

**59-2-1306 Collection after taxpayer moves from county -- Evidence of tax due -- Costs of collection.**

- (1) If any person moves from one county to another after being assessed on personal property, the county in which the person was assessed may sue for and collect the tax in the name of the county where the assessment was made.
- (2) At the trial, a certified copy of the assessment from the county where the assessment was made, with a signed statement attached that the tax has not been paid, describing it as on the assessment book or delinquent list, is prima facie evidence that the tax and the interest are due, and entitles the county to judgment, unless the defendant proves that the tax was paid.
- (3) The county treasurer shall be credited and the county auditor shall allow the expenses of collecting the tax and permit a deduction from the amount collected, not to exceed 1/3 of the amount of the tax collected.

Amended by Chapter 86, 2000 General Session